

CITY OF DURHAM, NORTH CAROLINA

All Proprietary Fund Types and Similar Trust Funds

Combined Statements of Cash Flows

Year Ended June 30, 2001

	Proprietary Fund Types		Fiduciary Fund Type	Totals
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
Operating income (loss)	\$ (6,482,617)	\$ (1,687,809)	\$ 806,528	\$ (7,363,898)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities				
Depreciation	10,235,593	2,285,759	-	12,521,352
Investment income in operating income	-	-	(806,528)	(806,528)
Other revenues	902,558	-	-	902,558
Rent - nonoperating property	453,683	-	-	453,683
Interest on assessments	209,799	-	-	209,799
Bad debts written off	-	-	-	-
Impact fees	3,429,537	-	-	3,429,537
Changes in assets and liabilities				
Receivables	339,195	(137,371)	-	201,824
Notes receivable	16,905	-	-	16,905
Due from governmental agencies	(450,304)	256,159	-	(194,145)
Inventories	(26,308)	377,051	-	350,743
Prepaid expenses	(35,711)	-	-	(35,711)
Accounts payable	(234,095)	(180,235)	-	(414,330)
Accrued payroll	362,673	(3,602)	-	359,071
Accrued compensated absences	87,320	(527,650)	-	(440,330)
Post closing costs	(160,830)	-	-	(160,830)
Customer deposits	31,542	(3,730)	-	27,812
Deferred income	7,269	(340,272)	-	(333,003)
Pending claims	-	(129,147)	-	(129,147)
Net cash provided by (used for) operating activities	8,686,209	(90,847)	-	8,595,362
Cash flows from noncapital financing activities				
Operating transfers to other funds	(2,253,277)	(272,827)	(693,940)	(3,220,044)
Operating transfers from other funds	8,340,644	3,179,023	96,988	11,616,655
Residual equity transfers	(19,523)	(1,952,504)	-	(1,972,027)
Licenses and fees	642,480	-	-	642,480
Taxes received, net	994,563	-	-	994,563
Grant funds received	4,295,894	-	-	4,295,894
Contribution from Durham County	379,904	-	-	379,904
Advance from other funds	594,241	-	-	594,241
Repayment of advance from other funds	(231,972)	(3,219,411)	-	(3,451,383)
Repayment of advance to other funds	(4,217,216)	3,219,411	-	(997,805)
Advance to other funds	5,818,873	-	-	5,818,873
Net cash provided by (used for) noncapital financing fund activities	14,344,611	953,692	(596,952)	14,701,351

See notes to the financial statements.

Continued on next page.

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Combined Statements of Cash Flows

Year Ended June 30, 2001

	Proprietary Fund Types		Fiduciary Fund Type	Totals
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
Cash flows from capital and related financing activities				
Interest and agent's fees paid	\$ (10,339,638)	\$ (1,944,530)	\$ -	\$ (12,284,168)
Bonds issued	7,716,000	-	-	7,716,000
Payments of principal - bonds	(10,745,049)	-	-	(10,745,049)
Payments of principal - certificates of participation	(1,095,000)	(1,497,388)	-	(2,592,388)
Payments of principal - capital lease obligations	-	(184,042)	-	(184,042)
Loans from Durham County	802,435	-	-	802,435
Repayments to State of North Carolina	(750,000)	-	-	(750,000)
Payments of principal - Durham County	(3,876)	-	-	(3,876)
Acquisition and construction of capital assets	(16,123,651)	(1,097,687)	-	(17,221,338)
Assessments and frontage	2,335,397	-	-	2,335,397
Minority interest in Civic Center	383,380	-	-	383,380
Disposal of property and equipment	536,342	-	-	536,342
Net cash provided by (used for) capital and related financing activities	(27,283,660)	(4,723,647)	-	(32,007,307)
Cash flows from investing activities				
Interest on investments	5,901,002	3,456,590	906,728	10,264,320
Net cash provided by investing activities	5,901,002	3,456,590	906,728	10,264,320
Net increase (decrease) in cash and cash equivalents/investments	1,648,162	(404,212)	309,776	1,553,726
Cash and cash equivalents/investments, beginning of year	66,798,539	28,275,933	11,092,280	106,166,752
Cash and cash equivalents/investments, end of year	\$ 68,446,701	\$ 27,871,721	\$ 11,402,056	\$ 107,720,478
Reconciliation of cash and cash equivalents to the combined balance sheet				
Current and restricted cash and cash equivalents	\$ 68,446,701	\$ 27,871,721	\$ 13,788,005	\$ 110,106,427
Less: Law enforcement officers' separation fund	-	-	2,385,949	2,385,949
Cash and cash equivalents, end of year	\$ 68,446,701	\$ 27,871,721	\$ 11,402,056	\$ 107,720,478
Supplemental disclosure of noncash financing and investing activities				
Property and equipment transferred from other funds	\$ 16,715	\$ 176,514	\$ -	\$ 193,229
Property and equipment transferred to other funds	\$ 5,073,723	\$ 9,019,704	\$ -	\$ 14,093,427
Debt transferred to the General Long-Term Debt Account Group	\$ 10,820	\$ 6,905,764	\$ -	\$ 6,916,584
See notes to the financial statements.				